

810-8-1-.16 Summary of Tax Rates for Motor Fuel used in Motor Vehicles for Highway Operation.

- (1) Prior to August 1, 1980, the tax rate was eight cents (0.08¢) per gallon.
- (2) Effective August 1, 1980, an additional tax of four cents (0.04¢) a gallon was levied.
- (3) Effective August 1, 1980, the total tax on motor fuel amounts to twelve cents (0.12¢) per gallon.
- (4) Effective June 1, 1992, the tax rate was increased by \$.05 per gallon. The total tax on motor fuel amounts to seventeen (\$.17) per gallon.
- (5) Effective October 1, 2004, the tax rate was increased by \$.02 per gallon, for a motor fuel tax of nineteen (\$.19) per gallon.**

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Authority: §§ 40-2A-7(a)(5), 40-17-18 and 40-17-2, Code of Alabama 1975
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